

# Community Preservation Act (CPA, MGL 44B)

Allows any city or town in the Commonwealth of MA to adopt a property tax surcharge with revenues from this surcharge (and state matching funds) devoted to the following four areas:

- a) Open Space
- b) Historic Preservation
- c) Community Housing
- d) Land for Recreational Use

## How do I calculate my CPA Surcharge?

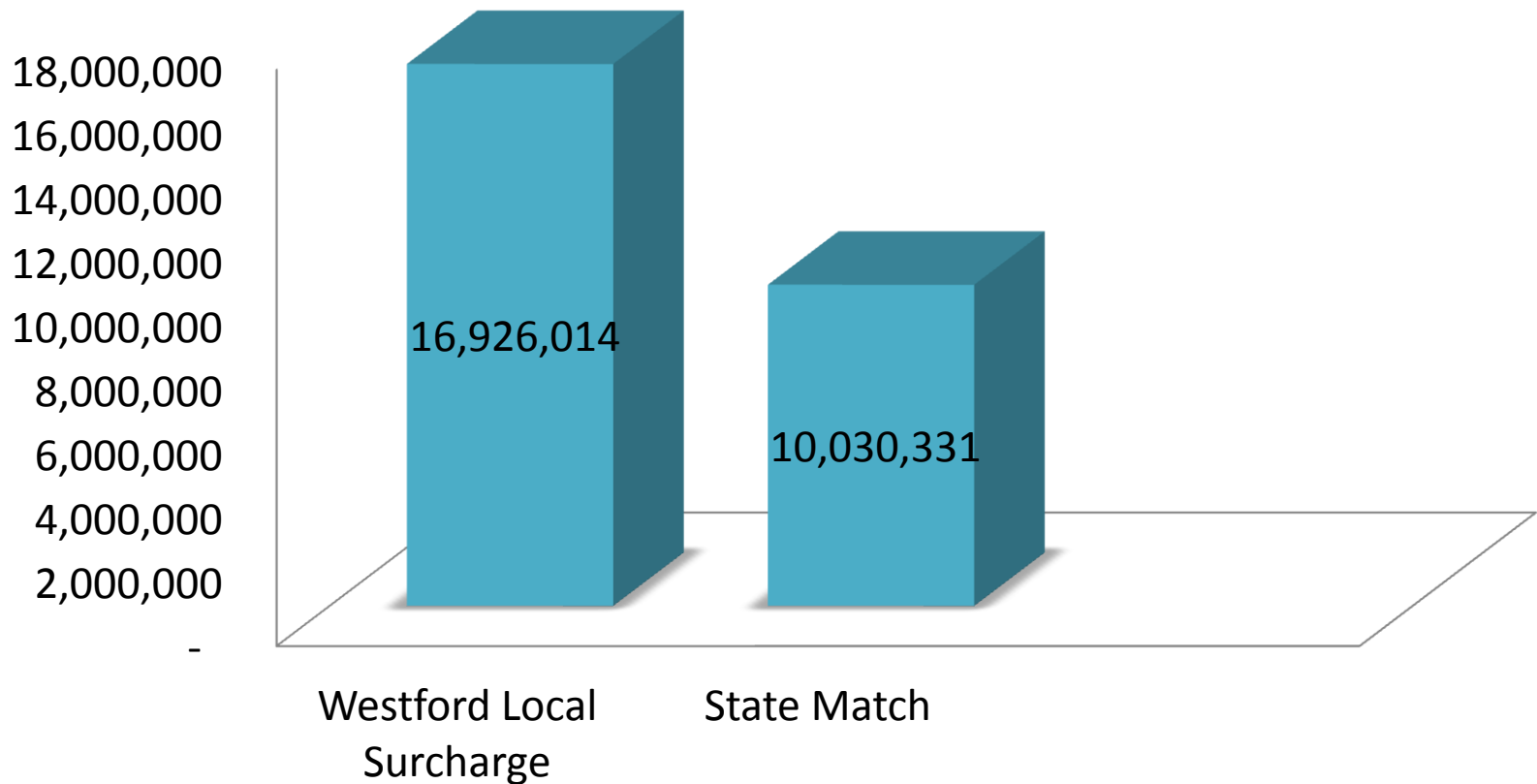
The CPA surtax is calculated by starting with the value of your real estate. Residential real estate Receives a \$100,000 value exemption. The resulting value is multiplied by the current tax rate, divided by \$1,000 and multiplied by 3%.

Real Estate Value	Residential Exemption	CPA Taxable Value	CPA Taxable Value x Tax Rate (16.24/1000)	CPA Tax at 3%
\$500,000	(\$100,000)	\$400,000	\$6,496.00	\$194.88

- Westford accepted a 3% surcharge on local property taxes in the spring of 2001, with the following exemptions:
- A) A property owned and occupied as a domicile by any person who qualifies for low income housing or low or moderate income senior housing in the town and
- B) First \$100,000 of the value of each taxable parcel of residential real property

- The state offers matching grants from the Community Preservation Trust Fund. The following chart shows the comparison between the Westford local surcharge and state matching funds received:

# Westford has received a 59.3% state match in CPA funds since inception



# Notable Westford CPA Projects

## OPEN SPACE

- STEPINSKI PARCEL- 107 Acres - \$1,700,000 (11/03 & 05/08)
- EAST BOSTON CAMPS- 289 Acres - \$15,120,000 (2/05 & 10/05)
- TIMBERLAKE LAND PURCHASE – 44 Acres - \$350,000 (10/14)

## AFFORDABLE HOUSING

- RESIDENCES AT STONY BROOK PHASE II PROJECT - \$300,000 (03/12)
- AFFORDABLE HOUSING TRUST TRANSFERS OF OVER \$1,030,000 (FROM 2011-2015)
- CARLISLE RD AFFORDABLE HOUSING FOR VETERANS - \$400,000 (03/10)

## HISTORIC

- CAMERON SENIOR CENTER REHAB - \$330,000 (05/08)
- WESTFORD TOWN HALL RENOVATION - \$2,325,000 (05/09)
- TOWN RECORDS PRESERVATION PROJECT - \$295,100 (03/10)

## RECREATION

- Synthetic Fields - \$960,000 (05/07)

# What Projects are eligible for CPA funding?

	OPEN SPACE		HISTORIC		RECREATION	HOUSING
ACQUIRE	YES		YES		YES	YES
CREATE	YES		NO		YES	YES
PRESERVE	YES		YES		YES	YES
SUPPORT	NO		NO		NO	YES
REHABILITATE AND/OR RESTORE	YES IF ACQUIRED OR CREATED WITH CPA FUNDS		YES		YES	YES, IF ACQUIRED OR CREATED WITH CPA FUNDS

# CPA....How Do I Find Out More ?

## Community Preservation Coalition

Includes an overview of CPA, latest CPA news, history of the State of Massachusetts CPA projects

<http://www.communitypreservation.org>

## Westford Community Preservation Website

Includes FY16 CPA applications and directions, a list of contacts and other Westford CPA materials

<http://www.westfordma.gov>